<u>Certificate Of Electronic Filing</u>
I hereby certify that this correspondence is being filed electronically, via the EFS, with the U.S. Patent and Trademark Office on August 12, 2009.

Shert & Hutchings

Our Case No.: 9683/180

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

| In re Application of: |) |
|---|--|
| Kazuo Sugimoto |) |
| Serial No.: 10/810,792 | Examiner: Holder, Anner N. |
| Filing Date: March 26, 2004 | Group Art Unit No.: 2621 |
| For VIDEO ENCODING APPARATUS, VIDEO ENCODING METHOD, VIDEO ENCODING PROGRAM, VIDEO DECODING APPARATUS, VIDEO DECODING METHOD AND VIDEO DECODING PROGRAM | Confirmation No.: 9618 Confirmation No.: 9618 |

RESPONSE TO NON FINAL OFFICE ACTION DATED MAY 12, 2009

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Non Final Office Action of May 12, 2009, please enter the following amendments to the claims and consider the following remarks. This response is being timely filed, and therefore no extensions of time are believed to be necessary.

Listing of the Claims begins on page 2 of this paper.

Remarks begin on page 18 of this paper.